



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Denny
DOCKET NO.: 11-05703.001-R-1
PARCEL NO.: 04-32-333-011-000

The parties of record before the Property Tax Appeal Board are David Denny, the appellant, and the Monroe County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$16,670
IMPR.: \$97,020
TOTAL: \$113,690

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of frame and masonry construction containing 1,764 square feet of "ground floor" living area.¹ The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property is located in Columbia, Columbia Township, Monroe County.

The appellant's appeal is based on assessment equity concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of the inequity contention, the appellant submitted information on three comparable properties located in close proximity to the subject with copies of property record cards attached. The Property Tax Appeal Board takes notice that the board of review criticized the appellant's comparables for being substantially larger than the subject dwelling. However, the Board finds that the appellant reported erroneous dwelling sizes for the comparables in light of

¹ The appellant reported the subject dwelling contains 2,680 square feet of living area, but provided a copy of the property record card that did not support the stated size. The board of review reported the subject dwelling contains 1,764 square feet of living area which is the figure reported as "ground floor living area" on the property record card for the subject dwelling.

the copies of property record cards attached to the appellant's appeal. Thus, for purposes of analysis, the Board will consider the "ground floor living area" reported on the property record cards as this is the same figure which the board of review used for its 1.5-story comparables that were presented.

The appellant's comparables are described as 1.5-story dwellings of frame or frame and masonry construction that range in size from 2,097 to 2,521 square feet of living area. The dwellings range in age from 19 to 22 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning, a fireplace and a garage ranging in size from 600 to 875 square feet of building area. The comparables have improvement assessments ranging from \$78,330 to \$100,000 or from \$33.65 to \$43.24 per square foot of ground-floor living area. The subject's improvement assessment is \$105,510 or \$59.81 per square foot of ground-floor living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,000 or \$37.98 per square foot of ground-floor living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final 2011 assessment of \$122,180 was disclosed.

In response to the appeal, the board of review presented a letter noting that the appellant's comparables "do not qualify, as they are significantly larger in square foot size."

In support of the subject's assessment, the board of review provided descriptions and assessment information on three comparable properties along with copies of the applicable property record cards. The comparables are located in either Country Oak Estates or Hawthorne Estates. The subject is reported to be in Country Oak Estates. The comparables are improved with 1.5-story dwellings of frame or frame and masonry construction that range in size from 1,654 to 1,917 square feet of ground-floor living area. The dwellings were 17 or 19 years old. Features of the comparables include a full basement, one of which has finished area. Each home has central air conditioning, a fireplace and two of the comparables have a garage of 742 and 780 square feet of building area. These properties have improvement assessments ranging from \$96,790 to \$102,837 or from \$51.88 to \$58.52 per square foot of ground-floor living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the comparables presented by the appellant as these homes are considerably larger than the subject dwelling in ground-floor living area.

The Board finds the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and age and these comparables bracket the subject's dwelling size in a fairly tight range. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$96,790 to \$102,837 or from \$51.88 to \$58.52 per square foot of living area. The subject's 2011 improvement assessment of \$105,510 or \$59.81 per square foot of living area² falls above the range established by the best comparables in this record.

Based on this record and in reliance upon the board of review's evidence, the Property Tax Appeal Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is justified.

² It is noted that the board of review erroneously reported the subject's 2011 improvement assessment in the letter and grid analysis as \$97,532 or \$55.29 per square foot of living area. Review of the Notes on Appeal and the Final Decision issued for the 2011 assessment reveal an improvement assessment for the subject of \$105,510.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 20, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.